

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Whipple et al.
Title: SYSTEM AND METHOD FOR
CREATING FINANCIAL
ASSETS
Appl. No.: 10/747,740
Filing Date: 12/29/2003
Examiner: CHANG, EDWARD
Art Unit: 3692
Confirmation Number: 2062

AMENDMENT AND REPLY UNDER 37 CFR 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated May 26, 2009, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 7 of this document.

Please amend the application as follows: